the operation of any municipal utility engaged in selling gas, electricity, or heat to the general public or in connection with the operation of a municipal pay television system; and except goods, wares, and merchandise used in the performance of a contract for a "project" under chapter 419 as defined in that chapter other than goods, wares, or merchandise used in the performance of a contract for a "project" under chapter 419 for which a bond issue was or will have been approved by a municipality prior to July 1, 1968, or for which the goods, wares, or merchandise becomes an integral part of the project under contract and at the completion of the project becomes public property or is devoted to educational uses.

- Sec. 4. Section 422.45, subsection 20, Code 1991, is amended to read as follows:
- 20. The gross receipts from sales or services rendered, furnished, or performed by a county or city. This exemption does not apply to the tax specifically imposed under section 422.43 on the gross receipts from the sales, furnishing, or service of gas, electricity, water, heat, pay television service, and communication service to the public by a municipal corporation in its proprietary capacity and does not apply to fees paid to cities and counties for the privilege of participating in any athletic sports.

Approved April 30, 1991

CHAPTER 82

EMPLOYMENT RETRAINING PROGRAM H.F. 498

AN ACT relating to updating criteria under the Iowa retraining program and providing an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 15.291, subsection 8, paragraph d, Code 1991, is amended by striking the paragraph.

- Sec. 2. Section 15.295, subsection 2, Code 1991, is amended to read as follows:
- 2. The department shall approve, deny, or defer applications and award financial assistance based on selection criteria. The department shall score and rank the criteria according to the relative importance of the criteria. The importance assigned to each criterion shall be determined by the department. Approval, denial, or deferral of an application shall be based on, but not limited to, the following selection criteria:
- a. The total amount of dollars which have been invested in the business for the previous three years to increase productivity or efficiency, including capital improvements in retooling past, current, and future financial commitment of the business to increase productivity or efficiency, including capital investments in retooling, and the general financial viability of the business as demonstrated by the business's financial information.
- b. The total amount of dollars planned to be invested in the business for the following three years to increase productivity or efficiency, including capital improvements in retooling.
- e. A ratio comparing the total amount of dollars invested or to be invested pursuant to paragraphs "a" and "b" plus the amount of profit in dollars made by the business in the previous three years, to the amount of dollars proposed to assist the business in retraining.
- d b. A ratio comparing the total amount planned to be invested by the business in the actual costs of retraining to the amount of dollars being requested for retraining. This ratio shall indicate that the business's investment amount is at least equal to the amount requested. If not the application shall be denied.

- e c. The quality of jobs resulting from the retraining proposal.
- f d. The need of the proposed business for retraining assistance.
- $g \in \mathbb{R}$. The number of businesses, contained in the training proposal, applying for combined assistance.
- h f. The endorsement of the labor union or affiliate which represents workers proposed to participate in retraining.
- i g. The degree to which the product made by the business's retooling operation is new, ereates new market opportunities, or diversifies the state's economy products or processes of the business's retooling operation is new, creates new or expanded marketing opportunities, diversifies the state's economy, introduces new manufacturing processes into state industry, or improves existing manufacturing processes.
- j. The degree to which the business's retooling operation introduces new manufacturing processes into state industry.
- k. The past performance of the proposed retraining agency in training persons, by considering the placement and retention of former trainces and employer satisfaction with former trainces.
- l h. The result of a cost benefit analysis which measures the value of the proposed retraining based upon job related calculations, including but not limited to, the number of participating workers in the proposal, the cost of retraining each worker, the dollar value of wages and benefits to be earned by each retrained worker, and the market demand for the proposed retraining.
- m i. The procedure to evaluate the proposed retraining program and collect data required to make the evaluation, based on a procedure which monitors the retraining program, including accounting and auditing systems adequate to ensure the accuracy and reliability of expenditures recorded by the business and related to the proposed retraining.
- n j. The feasibility of implementing the retraining proposal relevance of the retraining proposal to the retooling project.
- Sec. 3. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved April 30, 1991

CHAPTER 83

ADMISSIBILITY OF DOCUMENTARY EVIDENCE H.F. 506

AN ACT relating to the admission into evidence of reproduced, rerecorded, or duplicated original writings, documents, and other records kept in the regular course of business or activity.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 622.30, subsection 2, Code 1991, is amended to read as follows:

2. If any business, institution, member of a profession or calling, or any department or agency of government, in the regular course of business or activity has kept or recorded any memorandum, writing, entry print, representation or combination thereof, of any act, transaction, occurrence or event and in the regular course of business has caused any or all of the same to be recorded, copied, or reproduced by any photographic, photostatic, microfilm, microcard, miniature photographic, electronic imaging, electronic data processing, or other process which accurately reproduces or forms a durable medium for so accurately and legibly reproducing an unaltered image or reproduction of the original, the original may be destroyed in the regular course of business unless held in a custodial or fiduciary capacity or unless its preservation

is required by law, except if the originals are records, reports, or other papers of a county officer they shall not be destroyed until they have been preserved for ten years. Such reproduction, when satisfactorily identified, is as admissible in evidence as the original itself in any judicial or administrative proceeding whether the original is in existence or not and an enlargement or facsimile of such reproduction is likewise admissible in evidence if the original recording, copy, or reproduction is in existence and available for inspection under direction of court. The introduction of a reproduced record, enlargement or facsimile, does not preclude admission of the original.

Approved April 30, 1991

CHAPTER 84

TEACHER EXCHANGE PROGRAM H.F. 516

AN ACT to establish a teacher exchange program within the state.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 256.7, Code 1991, is amended by adding the following new subsection: NEW SUBSECTION. 21. If funds are appropriated by the general assembly for the program, adopt rules for the administration of the teacher exchange program, including, but not limited to, rules for application to participate in the program, rules relating to the number of times that a given applicant may participate in the program, and rules describing reimbursable expenses and establishing honoraria for teacher participants.

Sec. 2. Section 256.9, Code 1991, is amended by adding the following new subsection:

NEW SUBSECTION. 45. If funds are appropriated by the general assembly for the program, administer the teacher exchange program, develop forms for requests to participate in the program, and process requests from teacher participants for reimbursement of expenses incurred as a result of participating in the program.

Sec. 3. NEW SECTION. 279.55 TEACHER EXCHANGE PROGRAM.

If funds are appropriated by the general assembly, an Iowa teacher exchange program is established to permit school districts to exchange licensed instructional personnel with other districts in order to promote the exchange and enhancement of instructional methods and materials and encourage the educational development of Iowa's teachers.

Sec. 4. NEW SECTION. 279.56 BOARD PARTICIPATION.

If funds are appropriated by the general assembly, the board of directors of a school district may obtain permission to participate in the teacher exchange program by making application in writing to the department of education, on forms provided by the department, by November 1 of the school year preceding the year that the district wishes to participate. Each district participating in the program shall prescribe standards and procedures explaining the district's expectations and requirements for each participating teacher. The district's standards and procedures shall also prescribe the method and form by which teachers within the district may apply to the board for permission to participate in the program. Each participating district shall continue to compensate the program participant at the same rate that the participant would be compensated if the participant had continued the participant's instructional or other duties within the home district. Each participating district shall report to the department the number and performance of exchange teachers from other districts that are included in the